



## Ohio Revised Code

### Section 4905.79 Tax credits for costs of service to aid communicatively impaired.

Effective: April 6, 2023

Legislation: House Bill 281

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Any telephone company, as defined in section 5727.01 of the Revised Code, or, as authorized by the public utilities commission, any affiliate of such a company, that provides any telephone service program implemented after March 27, 1991, to aid persons with communicative impairments in accessing the telephone network shall be allowed a tax credit for the costs of any such program under section 5733.56 of the Revised Code. Relative to any such program, the commission, in accordance with its rules, shall allow interested parties to intervene and participate in any proceeding or part of a proceeding brought before the commission pursuant to this section. The commission shall adopt rules it considers necessary to carry out this section.

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